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Selected Financial Data
Maryland Public Schools
1985-86
Part 3- Analysis of Costs

Office of Management Information Systems
Maryland State Department of Education
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INTRODUCTION

Part III of Selected Financial Data relates the expenditures shown in Part II of the series to the pupils who are the beneficiaries of these expenditures. In addition several other items of information are included to provide more complete analyses of costs between the 24 Maryland local education agencies.

The following tables present per pupil costs using several pupil measures. Tables 1-3 and Table 6 use Average Number Belonging, Table 4 uses Average Daily Attendance and Table 5 uses September 30th enrollment, as defined in section 5-202 of the Public School Laws of Maryland. U.S. Office of Education publications frequently use pupils attending rather than pupils belonging. Cost per pupil belonging is preferred, however, since services must be available to students who are absent as well as those who are in attendance.

DEFINITIONS

Average Daily Attendance - The sum of the students present on each day of the year divided by the number of days schools were in session.

Average Number Belonging - The sum of the students present or absent on each day of the school year divided by the number of days that schools were in session.

TABLE 1

Cost per Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service: Prek - 12*

Maryland Public Schools: 1985 - 86

Local Unit	Grand Total	CURRENT EXPENSE				
		Total	Regular Programs	Transportation	Teachers' Retirement and Social Security	Current Capital Outlay and Debt Service+
TOTAL STATE	$4,167.42	$3,990.75	$3,274.39	$ 194.55	$ 521.80	$ 176.67
ALLEGANY	3,452.64	3,361.83	2,691.20	223.32	447.31	90.81
ANNE ARUNDEL	3,973.38	3,813.24	3,096.25	208.45	508.54	160.14
BALTIMORE CITY	3,694.65	3,443.96	2,902.81	104.91	436.24	250.69
BALTIMORE	4,727.34	4,565.46	3,786.51	153.74	625.20	161.88
CALVERT	3,963.70	3,854.38	3,113.01	264.97	476.39	109.32
CAROLINE	3,187.09	3,076.11	2,412.67	278.01	385.42	110.98
CARROLL	3,348.60	3,250.68	2,586.17	237.71	426.80	97.92
CECIL	3,374.09	3,341.90	2,720.82	201.48	419.60	32.19
CHARLES	3,538.50	3,419.41	2,730.10	285.07	404.24	119.09
DORCHESTER	3,832.12	3,698.52	2,972.12	280.00	446.39	133.60
FREDERICK	3,578.74	3,410.65	2,760.01	199.45	451.19	168.09
GARRETT	3,426.50	3,264.63	2,483.09	367.53	414.01	161.87
HARFORD	3,535.55	3,416.96	2,772.42	207.49	437.04	118.59
HOWARD	4,514.12	4,313.00	3,541.94	247.85	523.20	201.12
KENT	4,140.41	3,962.19	3,132.20	357.62	472.36	178.22
MONTGOMERY	5,529.39	5,290.75	4,360.41	220.36	709.97	238.64
PRINCE GEORGE'S	4,100.69	3,931.27	3,214.21	195.85	521.21	169.42
QUEEN ANNE'S	3,906.20	3,852.68	3,070.91	325.72	456.05	53.52
ST. MARY'S	3,754.19	3,696.82	2,984.84	283.19	428.78	57.37
SOMERSET	3,310.79	3,277.55	2,573.22	305.41	398.92	33.24
TALBOT	3,860.34	3,767.91	3,054.78	245.27	467.85	92.43
WASHINGTON	3,866.29	3,701.96	3,068.96	161.72	471.28	164.33
WICOMICO	3,517.68	3,361.14	2,686.98	227.50	446.66	156.54
WORCESTER	4,315.04	4,189.02	3,339.70	300.06	549.25	126.02

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

\+ Current Capital Outlay are expenditures of current funds which result in the acquisition of new fixed assets or additions to existing fixed assets; Debt Service expenditures include both principal and interest payments.

TABLE 2

Cost per Pupil Belonging* for Current Expenses+

Maryland Public Schools: 1985 - 86

Local Unit	ALL COSTS INCLUDING TRANSPORTATION				ALL COSTS EXCLUDING TRANSPORTATION			
	Total Including State Share of Teachers' Retirement and Social Security Cost	Rank	Total Excluding State Share of Teachers' Retirement and Social Security Cost	Rank	Total Including State Share of Teachers' Retirement and Social Security Cost	Rank	Total Excluding State Share of Teachers' Retirement and Social Security Cost	Rank
TOTAL STATE	$3,990.75		$3,468.95		$3,796.20		$3,274.39	
ALLEGANY	3,361.84	18	2,914.52	19	3,138.51	18	2,691.20	19
ANNE ARUNDEL	3,813.25	9	3,304.70	9	3,604.80	6	3,096.25	8
BALTIMORE CITY	3,443.97	14	3,007.72	15	3,339.05	14	2,902.81	14
BALTIMORE	4,565.46	2	3,940.26	2	4,411.71	2	3,786.51	2
CALVERT	3,854.38	7	3,377.99	8	3,589.41	8	3,113.01	7
CAROLINE	3,076.12	24	2,690.69	24	2,798.10	24	2,412.67	24
CARROLL	3,250.68	23	2,823.88	23	3,012.97	21	2,586.17	21
CECIL	3,341.91	20	2,922.30	18	3,140.43	17	2,720.82	18
CHARLES	3,419.42	15	3,015.17	14	3,134.34	19	2,730.10	17
DORCHESTER	3,698.52	12	3,252.13	12	3,418.52	12	2,972.12	13
FREDERICK	3,410.66	17	2,959.46	17	3,211.20	15	2,760.01	16
GARRETT	3,264.64	22	2,850.52	22	2,897.11	23	2,483.09	23
HARFORD	3,416.96	16	2,979.92	16	3,209.46	16	2,772.42	15
HOWARD	4,313.00	3	3,789.80	3	4,065.15	3	3,541.94	3
KENT	3,962.20	5	3,489.83	5	3,604.57	7	3,132.20	6
MONTGOMERY	5,290.75	1	4,580.78	1	5,070.38	1	4,360.41	1
PRINCE GEORGE'S	3,931.28	6	3,410.06	6	3,735.43	5	3,214.21	5
QUEEN ANNE'S	3,852.69	8	3,396.63	7	3,526.96	10	3,070.91	9
ST. MARY'S	3,696.82	13	3,268.04	11	3,413.63	13	2,984.84	12
SOMERSET	3,277.55	21	2,878.63	21	2,972.14	22	2,573.22	22
TALBOT	3,767.92	10	3,300.06	10	3,522.64	11	3,054.78	11
WASHINGTON	3,701.96	11	3,230.68	13	3,540.24	9	3,068.96	10
WICOMICO	3,361.15	19	2,914.48	20	3,133.65	20	2,686.98	20
WORCESTER	4,189.02	4	3,639.77	4	3,888.96	4	3,339.70	4

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

\+ Includes the following expenditures: Administration, Instruction, Student Personnel Services, Health Services, Student Transportation, Operation and Maintenance of Plant and Fixed Charges; excludes Adult Education, Food Service operations, Outgoing Transfers, Community Services, and equipment.

TABLE 3

Cost per Pupil Belonging* for Current Expenses+

Maryland Public Schools: 1985 - 86

Local Unit	Total Cost per Pupil Cost	R	Administration Cost	R	Instruction Cost	R	Special Education Cost	R	Student Personnel Services Cost	R	Health Services Cost	R	Student Transportation Cost	R	Operation of Plant Cost	R	Maintenance of Plant Cost	R	Fixed Charges Cost	R
TOTAL STATE	$3,468.95		$176.43		$1,965.79		$315.14		$ 18.76		$ 7.85		$194.55		$359.34		$113.07		$317.99	
ALLEGANY	2,914.52	19	133.35	20	1,717.28	17	199.42	21	13.85	17	0.45	17	223.32	15	303.19	18	75.25	20	248.38	16
ANNE ARUNDEL	3,304.70	9	150.37	16	1,979.38	5	261.55	11	29.05	1	0.00	23	208.45	17	325.90	14	120.10	9	229.87	17
BALTIMORE CITY	3,007.72	15	161.05	14	1,567.77	22	414.21	2	16.24	12	0.00	24	104.91	24	353.75	6	87.59	14	302.18	6
BALTIMORE	3,940.26	2	162.67	13	2,345.90	2	320.67	4	25.10	3	18.05	5	153.74	23	433.06	1	128.72	6	352.32	2
CALVERT	3,377.99	8	185.16	6	1,888.38	7	274.62	9	25.30	2	0.97	15	264.97	10	333.16	11	92.13	12	313.25	4
CAROLINE	2,690.69	24	146.88	17	1,538.81	23	175.47	24	11.72	22	0.37	18	278.01	9	278.27	20	60.26	23	200.86	23
CARROLL	2,823.88	23	130.19	21	1,717.62	16	201.30	20	12.96	19	10.03	9	237.71	13	253.58	23	68.10	22	192.35	24
CECIL	2,922.30	18	136.42	19	1,714.23	18	215.27	16	12.52	20	4.91	12	201.48	19	314.25	16	98.90	10	224.30	19
CHARLES	3,015.17	14	140.11	18	1,622.11	20	285.39	7	21.03	6	0.27	20	285.07	6	334.05	10	68.89	21	258.22	14
DORCHESTER	3,252.13	12	173.98	9	1,841.80	12	219.51	15	15.41	13	8.47	10	280.00	8	329.02	13	88.97	13	294.94	7
FREDERICK	2,959.46	17	167.69	12	1,759.03	15	187.77	22	10.09	23	1.99	14	199.45	20	338.73	8	87.22	15	207.44	22
GARRETT	2,850.62	22	122.05	23	1,588.97	21	208.15	18	23.79	5	0.14	21	367.53	1	247.37	24	34.28	24	258.31	13
HARFORD	2,979.92	16	102.93	24	1,801.52	13	177.14	23	14.82	14	18.78	4	207.49	18	324.28	15	79.42	17	253.50	15
HOWARD	3,789.80	3	245.09	2	2,153.58	4	286.26	6	17.60	10	24.03	1	247.85	11	380.86	3	123.28	8	311.23	5
KENT	3,489.83	5	214.76	4	1,866.13	9	274.11	10	7.93	24	0.65	16	357.62	2	340.24	7	165.56	2	262.78	11
MONTGOMERY	4,580.78	1	293.25	1	2,603.59	1	430.49	1	14.79	15	0.32	19	220.36	16	372.39	4	135.08	5	510.47	1
PRINCE GEORGE'S	3,410.06	6	150.38	15	1,847.19	11	314.24	5	20.50	8	17.69	6	195.85	21	395.54	2	136.82	4	331.83	3
QUEEN ANNE'S	3,396.63	7	184.21	7	1,878.82	8	252.00	12	24.12	4	21.09	2	325.72	3	289.84	19	138.40	3	282.39	8
ST. MARY'S	3,268.04	11	171.83	11	1,707.19	19	349.89	3	17.08	11	2.06	13	283.19	7	331.66	12	128.68	7	276.43	9
SOMERSET	2,878.63	21	215.36	3	1,522.03	24	227.89	14	11.75	21	11.19	8	305.41	4	272.00	21	86.84	16	226.12	18
TALBOT	3,300.06	10	200.85	5	1,965.75	6	245.62	13	20.86	7	6.66	11	245.27	12	304.14	17	95.36	11	215.51	21
WASHINGTON	3,230.68	13	173.12	10	1,851.01	10	211.81	17	14.52	16	0.01	22	161.72	22	364.29	5	192.31	1	261.85	12
WICOMICO	2,914.48	20	123.36	22	1,770.00	14	205.29	19	13.11	18	14.73	7	227.50	14	267.12	22	76.55	19	216.79	20
WORCESTER	3,639.77	4	177.59	8	2,163.57	3	274.92	8	18.31	9	19.46	3	300.06	5	336.12	9	76.93	18	272.78	10

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

+ State share of Teachers' Retirement and Social Security are not included.

Note : R = Rank

TABLE 4

Cost per Pupil Attending* for Current Expenses+

Maryland Public Schools: 1985 - 86

Local Unit	Total Cost per Pupil Cost	R	Administration Cost	R	Instruction Cost	R	Special Education Cost	R	Student Personnel Services Cost	R	Health Services Cost	R	Student Transportation Cost	R	Operation of Plant Cost	R	Maintenance of Plant Cost	R	Fixed Charges Cost	R
TOTAL STATE	$3,774.82		$191.98		$2,139.12		$342.93		$ 20.42		$ 8.54		$211.70		$391.02		$123.03		$346.03	
ALLEGANY	3,111.73	19	142.37	20	1,833.48	19	212.91	21	14.79	17	0.48	17	238.43	15	323.70	18	80.34	20	265.19	16
ANNE ARUNDEL	3,532.19	9	160.72	16	2,115.63	5	279.56	11	31.05	1	0.00	23	222.80	17	348.34	14	128.36	9	245.69	17
BALTIMORE CITY	3,488.97	12	186.82	9	1,818.62	20	480.48	1	18.83	10	0.00	24	121.69	24	410.35	3	101.61	12	350.53	4
BALTIMORE	4,226.52	2	174.49	14	2,516.33	2	343.97	4	26.92	3	19.36	5	164.91	23	464.52	1	138.07	7	377.92	2
CALVERT	3,607.40	8	197.74	6	2,016.63	7	293.27	8	27.02	2	1.04	15	282.97	10	355.79	11	98.38	13	334.52	5
CAROLINE	2,860.84	24	156.16	17	1,636.12	23	186.57	24	12.46	22	0.40	18	295.59	9	295.87	20	64.07	23	213.57	23
CARROLL	3,017.91	23	139.14	21	1,835.64	18	215.13	20	13.85	18	10.72	9	254.04	13	271.00	23	72.77	21	205.57	24
CECIL	3,192.67	16	149.04	18	1,872.83	15	235.18	15	13.68	20	5.37	12	220.12	19	343.32	16	108.06	10	245.05	18
CHARLES	3,178.10	17	147.68	19	1,709.76	21	300.81	7	22.17	8	0.28	20	300.47	7	352.10	12	72.61	22	272.17	14
DORCHESTER	3,458.00	13	184.99	10	1,958.39	12	233.40	16	16.39	13	9.01	10	297.73	8	349.84	13	94.60	14	313.61	7
FREDERICK	3,207.37	15	181.74	13	1,906.38	14	203.50	22	10.94	23	2.16	14	216.16	20	367.11	7	94.52	15	224.82	22
GARRETT	3,043.29	22	130.30	23	1,696.37	22	222.22	18	25.40	5	0.15	21	392.37	1	264.09	24	36.59	24	275.77	13
HARFORD	3,176.90	18	109.74	24	1,920.60	13	188.85	23	15.80	15	20.03	4	221.21	18	345.72	15	84.67	17	270.25	15
HOWARD	4,042.48	3	261.43	2	2,297.17	3	305.34	6	18.77	11	25.63	1	264.37	11	406.25	4	131.50	8	331.98	6
KENT	3,726.64	5	229.33	4	1,992.76	10	292.71	9	8.47	24	0.70	16	381.89	2	363.33	8	176.79	2	280.61	11
MONTGOMERY	4,938.13	1	316.13	1	2,806.70	1	464.07	2	15.94	14	0.34	19	237.56	16	401.44	5	145.62	5	550.30	1
PRINCE GEORGE'S	3,722.63	6	164.16	15	2,016.50	8	343.04	5	22.38	6	19.31	6	213.80	21	431.79	2	149.36	3	362.24	3
QUEEN ANNE'S	3,624.16	7	196.55	7	2,004.67	9	268.88	12	25.74	4	22.50	2	347.54	3	309.26	19	147.67	4	301.31	8
ST. MARY'S	3,514.49	11	184.79	11	1,835.94	17	376.28	3	18.37	12	2.22	13	304.55	6	356.67	9	138.38	6	297.27	9
SOMERSET	3,084.59	20	230.77	3	1,630.93	24	244.20	14	12.59	21	11.99	8	327.26	4	291.46	21	93.06	16	242.30	19
TALBOT	3,523.12	10	214.43	5	2,098.62	6	262.23	13	22.27	7	7.11	11	261.85	12	324.70	17	101.81	11	230.08	20
WASHINGTON	3,440.26	14	184.35	12	1,971.09	11	225.55	17	15.46	16	0.01	22	172.21	22	387.93	6	204.78	1	278.84	12
WICOMICO	3,079.50	21	130.35	22	1,870.21	16	216.92	19	13.85	19	15.57	7	240.38	14	282.25	22	80.88	19	229.07	21
WORCESTER	3,862.08	4	188.43	8	2,295.72	4	291.71	10	19.43	9	20.65	3	318.38	5	356.65	10	81.63	18	289.44	10

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

+ State share of Teachers' Retirement and Social Security are not included.

Note : R = Rank

Table 5

Cost per Pupil for Tuition Bylaw*: Maryland Public Schools: 1985-86

Local Unit	Adjusted State Aid Enrollment	Local Appropriation	Cost per Pupil
Total State	638,867.7	$1,434,686,307	$2,245.67
Allegany	11,006.7	14,895,797	1,351.52
Anne Arundel	61,129.3	131,250,328	2,351.52
Baltimore City	103,839.0	121,402,691	1,169.14
Baltimore	77,177.2	240,569,746	3,117.11
Calvert	7,700.0	18,316,998	2,378.83
Caroline	4,134.0	4,741,523	1,146.83
Carroll	18,687.2	29,807,781	1,595.09
Cecil	11,585.5	15,902,015	1,372.58
Charles	16,200.5	24,788,926	1,530.13
Dorchester	4,619.0	6,741,783	1,459.58
Frederick	22,922.5	39,348,882	1,716.61
Garrett	5,244.3	5,744,003	1,095.28
Harford	26,431.3	41,394,833	1,566.12
Howard	24,095.2	69,431,808	2,958.33
Kent	2,224.5	4,356,295	1,958.33
Montgomery	88,249.0	361,632,276	4,097.86
Prince George's	99,589.5	209,384,587	2,102.48
Queen Anne's	4,561.5	8,873,772	1,945.36
St. Mary's	10,462.0	15,808,288	1,511.02
Somerset	3,123.5	3,007,012	962.71
Talbot	3,527.0	8,311,064	2,356.41
Washington	16,665.0	28,415,520	1,705.10
Wicomico	10,829.5	16,325,073	1,507.46
Worcester	4,864.5	14,235,306	2,926.37

Section 4-120 of the Public School Laws of Maryland provides for funding arrangements when students who reside near a county boundary attend school in the adjoining county. For each student, the sending unit is required to pay the receiving unit the lesser of the local expense per pupils of either local unit. If the cost is highe_ in the receiving unit, the State provides for the difference.

TABLE 6

Cost per Pupil Belonging* Excluding Federal Funds:

Maryland Public Schools: 1985 - 86

Local Unit	Total Current Expenses	Current Expense Excluding Transportation	Student Transportation	Administration	Instruction	Special Education	Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Fixed Charges
TOTAL STATE	$3,312.76	$3,118.76	$ 193.99	$ 165.40	$1,884.71	$ 286.65	$ 18.38	$ 7.56	$ 359.20	$ 113.06	$ 283.76
ALLEGANY	2,762.82	2,539.50	223.32	117.11	1,646.97	168.36	13.79	0.44	303.01	75.25	214.55
ANNE ARUNDEL	3,197.84	2,989.40	208.44	146.08	1,926.61	235.55	29.05	0.00	325.90	120.10	206.08
BALTIMORE CITY	2,681.51	2,576.64	104.86	136.67	1,375.63	379.36	15.01	0.00	353.75	87.59	228.60
BALTIMORE	3,834.93	3,681.24	153.69	155.05	2,291.82	298.62	24.50	17.57	432.47	128.72	332.47
CALVERT	3,216.48	2,951.89	264.59	170.82	1,814.33	239.16	25.30	0.97	332.93	92.13	276.22
CAROLINE	2,510.74	2,232.73	278.01	129.17	1,444.39	142.27	11.72	0.37	278.13	60.26	166.39
CARROLL	2,729.58	2,492.74	236.84	122.21	1,679.90	172.64	12.96	10.03	253.58	68.10	173.28
CECIL	2,806.24	2,605.37	200.86	131.11	1,660.33	188.15	12.52	1.72	314.15	98.90	198.46
CHARLES	2,879.74	2,595.14	284.59	125.75	1,562.34	251.35	21.02	0.27	334.01	68.88	231.49
DORCHESTER	2,948.83	2,674.37	274.46	156.93	1,680.72	170.53	15.41	3.18	327.72	88.97	230.86
FREDERICK	2,856.76	2,657.30	199.45	162.62	1,711.75	159.34	10.09	1.99	338.73	87.22	185.52
GARRETT	2,610.97	2,244.32	366.65	110.89	1,462.98	166.20	18.64	0.14	247.24	34.28	203.92
HARFORD	2,876.86	2,669.36	207.49	96.77	1,748.09	154.86	14.82	18.78	324.28	79.42	232.32
HOWARD	3,711.27	3,463.41	247.85	239.85	2,127.56	256.50	17.60	23.91	380.86	123.28	293.81
KENT	3,330.24	2,972.61	357.62	194.06	1,795.52	237.93	7.93	0.65	340.04	165.56	230.89
MONTGOMERY	4,486.17	4,266.21	219.96	288.77	2,561.27	407.50	14.79	0.32	372.37	135.08	486.08
PRINCE GEORGE'S	3,274.10	3,080.34	193.76	139.21	1,776.96	290.64	20.50	17.60	395.54	136.82	303.03
QUEEN ANNE'S	3,112.15	2,788.21	323.94	169.89	1,752.66	158.31	24.12	20.56	287.90	138.40	236.34
ST. MARY'S	3,105.19	2,822.23	282.96	163.99	1,623.69	314.72	17.08*	0.21	331.66	128.68	242.18
SOMERSET	2,536.67	2,233.33	303.34	155.05	1,403.39	151.79	10.67	0.43	268.64	86.74	156.60
TALBOT	3,100.35	2,855.44	244.91	184.32	1,864.23	203.85	20.86	3.33	304.14	95.36	179.33
WASHINGTON	3,059.36	2,897.63	161.72	162.99	1,767.71	174.79	14.52	0.00	364.07	192.31	221.22
WICOMICO	2,771.84	2,545.20	226.64	115.16	1,694.87	178.37	13.11	14.22	266.85	76.55	186.05
WORCESTER	3,445.68	3,147.67	298.01	161.51	2,073.56	239.14	10.50	19.22	335.82	76.93	230.96

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

Table 7

Cost per Pupil Belonging* for Materials of Instruction, Texbooks and Library Books: Prek - 12
Maryland Public Schools: 1983-84 - 1985-86

	Total Supplies and Materials#			Textbooks			Library Books		
Local Unit	1983-84	1984-85	1985-86	1983-84	1984-85	1985-86	1983-84	1984-85	1985-86
Total State	$ 69.63	$ 76.40	$ 84.38	$19.13	$22.27	$25.08	$ 6.91	$ 6.80	$ 8.73
Allegany	54.34	81.81	86.90	6.27	22.21	21.76	11.04	5.49	12.34
Anne Arundel	83.20	86.56	102.66	13.30	16.00	22.11	6.85	7.59	8.01
Baltimore City	52.90	54.98	63.68	13.92	20.27	23.78	3.50	2.95	3.38
Baltimore	65.46	74.86	81.27	23.34	25.18	27.36	6.24	2.61	6.35
Calvert	118.60	116.16	129.92	34.87	39.09	39.86	14.64	13.07	14.11
Caroline	88.99	59.60	78.41	43.18	25.98	41.80	6.67	11.66	7.90
Carroll	94.19	95.58	97.34	24.81	25.02	26.28	9.35	13.64	11.55
Cecil	75.14	86.10	80.64	23.23	30.11	21.45	6.15	10.69	11.75
Charles	55.31	62.12	79.96	14.17	16.93	21.69	7.24	7.16	10.35
Dorchester	69.25	74.14	73.66	10.33	6.62	10.31	8.12	8.26	10.10
Frederick	76.80	85.70	80.97	15.60	21.71	19.99	15.69	14.05	8.45
Garrett	64.90	57.30	69.63	25.75	21.72	28.57	4.95	3.93	7.30
Harford	79.47	87.42	93.22	30.46	34.40	32.80	12.03	14.19	14.26
Howard	111.15	125.04	129.39	27.09	31.02	30.20	14.58	14.66	21.76
Kent	56.60	91.92	105.78	16.78	29.70	29.46	5.18	11.48	12.52
Montgomery	76.31	87.43	95.11	20.06	21.24	23.99	7.37	7.74	13.89
Prince George's	56.10	59.23	70.47	17.64	20.66	26.16	2.15	2.30	3.72
Queen Anne's	98.45	88.26	91.16	37.90	24.56	83.60	13.04	14.90	0.00
St. Mary's	88.29	91.17	88.64	23.68	18.26	17.08	17.50	16.87	20.95
Somerset	67.54	81.29	77.57	16.04	23.88	20.54	3.52	5.27	5.57
Talbot	109.98	121.41	116.98	13.19	13.63	11.95	17.75	17.32	17.79
Washington	4[illegible].77	59.25	59.19	14.42	18.65	14.73	7.07	9.08	8.98
Wicomico	6[illegible].13	94.44	90.46	12.01	32.10	26.72	11.21	13.13	12.94
Worcester	122.26	128.32	140.02	24.62	20.99	29.80	11.79	11.61	11.06

*Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.
#Includes textbooks, library books and all other instructional supplies and materials.

TABLE 8

Percent Distribution of Current Expenses: Maryland Public Schools: 1985 - 86

Local Unit	Student Transportation	Administration	INSTRUCTION Regular	Special Education	Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	FIXED CHARGES Local Share	State Share	Community Services	Outgoing Transfers*	Current Capital Outlay
STATE AVERAGE	4.9	4.3	48.0	7.7	0.5	0.2	8.7	3.2	7.7	12.7	0.2	0.9	1.1
ALLEGANY	6.7	3.8	49.5	5.7	0.4	+	8.7	2.7	7.1	12.9	0.4	0.1	1.9
ANNE ARUNDEL	5.3	3.8	51.0	6.7	0.7	+	8.3	3.5	5.9	13.0	+	0.7	1.0
BALTIMORE CITY	3.0	4.6	44.5	11.7	0.5	+	10.0	2.8	8.5	12.3	+	1.7	0.5
BALTIMORE	3.5	3.5	50.4	6.8	0.5	0.4	9.2	3.1	7.5	13.4	0.1	0.9	0.7
CALVERT	6.7	4.7	47.7	6.9	0.6	+	8.4	2.7	7.9	12.0	0.4	0.3	1.7
CAROLINE	8.5	4.5	47.1	5.4	0.4	+	8.5	2.8	6.2	11.8	0.2	2.3	2.4
CARROLL	7.1	3.9	51.3	6.0	0.4	0.3	7.5	2.6	5.7	12.7	0.4	0.3	1.9
CECIL	6.0	4.0	50.3	6.3	0.4	0.1	9.2	3.4	6.6	12.3	0.2	0.3	0.9
CHARLES	8.0	3.9	45.9	8.0	0.6	+	9.4	2.2	7.3	11.4	1.5	0.3	1.4
DORCHESTER	7.4	4.6	48.9	5.8	0.4	0.2	8.7	2.5	7.8	11.8	0.6	0.4	0.8
FREDERICK	6.0	4.7	49.9	5.3	0.3	0.1	9.6	3.1	5.9	12.7	0.2	0.4	2.0
GARRETT	10.4	3.5	45.1	5.9	0.7	+	7.0	2.3	7.3	11.7	0.2	1.3	4.6
HARFORD	6.1	3.0	51.7	5.1	0.4	0.5	9.3	2.8	7.3	12.5	+	0.5	0.7
HOWARD	5.4	5.4	47.0	6.3	0.4	0.5	8.3	4.1	6.8	11.4	1.2	0.9	2.3
KENT	8.9	5.2	45.6	6.6	0.2	+	8.2	4.9	6.4	11.4	0.5	0.6	1.4
MONTGOMERY	4.3	5.4	48.2	7.9	0.3	+	6.8	2.8	9.4	13.0	+	1.3	0.6
PRINCE GEORGE'S	5.1	3.7	45.6	7.7	0.5	0.4	9.7	3.7	8.2	12.8	0.2	0.8	1.5
QUEEN ANNE'S	8.3	4.6	47.9	6.4	0.6	0.5	7.3	3.9	7.1	11.5	0.3	0.8	0.8
ST. MARY'S	7.4	4.5	45.3	9.2	0.4	0.1	8.7	3.8	7.3	11.3	0.3	0.1	1.5
SOMERSET	9.0	5.4	46.1	6.7	0.3	0.3	8.0	2.7	6.7	11.8	0.9	+	1.0
TALBOT	6.3	5.2	50.7	6.3	0.5	0.2	7.8	2.8	5.6	12.1	0.4	0.7	1.4
WASHINGTON	4.3	4.5	48.6	5.5	0.4	+	9.5	5.5	6.9	12.3	0.8	0.3	1.3
WICOMICO	6.6	3.6	51.8	6.0	0.4	0.4	7.8	2.7	6.3	13.0	0.3	+	1.0
WORCESTER	6.9	4.1	50.5	6.4	0.4	0.5	7.8	2.4	6.3	12.7	0.1	+	1.8

* Includes transfers made to other Maryland Local Units

+ Less than 0.1 percent

NOTE: Percentages may not equal 100% due to rounding

TABLE 9

Percent Distribution of Day School Current Expenses
Maryland Public Schools, 1985 - 86

Local Unit	Student Transportation	Administration	INSTRUCTION		Student Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Fixed Charges*
			Regular	Special Education					
STATE AVERAGE	5.7	5.0	56.4	9.0	0.5	0.2	10.3	3.7	9.1
ALLEGANY	7.9	4.5	58.4	6.8	0.5	+	10.3	3.2	8.4
ANNE ARUNDEL	6.2	4.5	59.8	7.8	0.9	+	9.8	4.1	6.9
BALTIMORE CITY	3.5	5.3	52.0	13.7	0.5	+	11.7	3.2	10.0
BALTIMORE	4.1	4.1	59.3	8.1	0.6	0.5	10.9	3.6	8.9
CALVERT	7.8	5.4	55.8	8.1	0.7	+	9.8	3.2	9.2
CAROLINE	10.2	5.4	56.6	6.5	0.4	+	10.2	3.3	7.4
CARROLL	8.3	4.6	60.5	7.1	0.5	0.4	8.9	3.1	6.7
CECIL	6.9	4.6	58.3	7.3	0.4	0.2	10.7	3.9	7.6
CHARLES	9.4	4.6	53.8	9.4	0.7	+	11.0	2.6	8.5
DORCHESTER	8.6	5.3	56.6	6.7	0.5	0.3	10.0	2.9	9.0
FREDERICK	7.0	5.6	58.9	6.3	0.3	0.1	11.3	3.7	6.9
GARRETT	12.7	4.2	54.9	7.2	0.8	+	8.5	2.8	8.9
HARFORD	7.0	3.4	60.0	5.9	0.5	0.6	10.8	3.3	8.4
HOWARD	6.4	6.4	55.9	7.4	0.5	0.6	9.9	4.8	8.1
KENT	10.4	6.0	52.9	7.7	0.2	+	9.6	5.7	7.4
MONTGOMERY	5.0	6.3	56.7	9.3	0.3	+	8.0	3.3	11.0
PRINCE GEORGE'S	6.0	4.4	53.8	9.1	0.6	0.5	11.5	4.4	9.6
QUEEN ANNE'S	9.6	5.4	55.3	7.3	0.7	0.6	8.4	4.5	8.2
ST. MARY'S	8.6	5.2	52.2	10.6	0.5	0.1	10.0	4.4	8.4
SOMERSET	10.5	7.4	53.4	7.8	0.4	0.4	9.3	3.1	7.7
TALBOT	7.4	6.1	59.3	7.4	0.6	0.2	9.2	3.3	6.5
WASHINGTON	5.1	5.3	57.0	6.5	0.4	+	11.2	6.4	8.0
WICOMICO	7.8	4.2	60.5	7.0	0.4	0.5	9.1	3.1	7.4
WORCESTER	8.1	4.8	59.2	7.5	0.5	0.5	9.1	2.8	7.4

* Expenditures for State Share of Teachers' Retirement and Social Security are not included.

+ Less than 0.1 percent

NOTE: Percentages may not equal 100% due to rounding

TABLE 10

Historical Value of Maryland Public School Property* per Pupil Belonging+ : 1985 - 86

Local Unit	Total Value		Land & Buildings	Furniture & Equipment
	Amount	per Pupil		
TOTAL STATE	$3,193,792,956	$ 4,955	$2,580,158,537	$ 613,634,418
ALLEGANY	159,913,383	14,283	138,653,528	21,259,855
ANNE ARUNDEL	366,300,328	5,979	299,725,162	66,575,166
BALTIMORE CITY	644,936,158	6,069	443,420,779	201,515,379
BALTIMORE	371,152,554	4,789	351,601,450	19,551,104
CALVERT	N/A	N/A	N/A	N/A
CAROLINE	18,988,005	4,435	18,027,349	960,656
CARROLL	109,053,134	5,821	101,072,246	7,980,888
CECIL	102,421,908	8,868	50,743,000	51,678,908
CHARLES	102,827,653	6,316	88,281,505	14,546,148
DORCHESTER	N/A	N/A	N/A	N/A
FREDERICK	N/A	N/A	N/A	N/A
GARRETT	42,109,623	8,388	39,055,771	3,053,852
HARFORD	N/A	N/A	N/A	N/A
HOWARD	29,272,932	1,204	N/A	29,272,932
KENT	19,840,992	8,694	14,969,844	4,871,148
MONTGOMERY	551,048,101	6,150	460,047,004	91,001,097
PRINCE GEORGE'S	440,606,708	4,420	368,128,264	72,478,444
QUEEN ANNE'S	N/A	N/A	N/A	N/A
ST. MARY'S	N/A	N/A	N/A	N/A
SOMERSET	17,902,862	5,496	17,902,862	N/A
TALBOT	21,200,995	6,079	16,696,620	4,504,375
WASHINGTON	86,535,226	5,152	86,535,226	N/A
WICOMICO	69,655,739	6,357	49,952,266	19,703,472
WORCESTER	40,026,655	8,153	35,345,661	4,680,994

* Excludes construction in progress.

\+ Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

\# Includes furniture and equipment.

Table 11

Average Salaries of Instructional Positions: Maryland Public Schools: October, 1985

Local Unit	Average Instructional Salary	School Administrators			Instructional Positions					
		Average	Principals	Vice-Principals	Average	Teacher	Therapist	Guidance	Librarians	Psychologists
State Average	$27,806	$41,139	$43,723	$38,252	$26,992	$26,800	$23,948	$31,180	$29,139	$32,991
Allegany	24,648	32,736	34,409	29,087	24,243	24,283	19,464	25,723	23,150	26,535
Anne Arundel	28,260	46,269	48,667	43,665	27,247	26,955	24,785	33,678	28,135	36,055
Baltimore City	25,395	37,986	41,849	34,186	24,677	24,626	18,932	27,606	25,349	22,235
Baltimore	30,720	42,194	44,973	40,174	29,983	29,836	24,857	33,695	31,095	39,204
Calvert	27,747	39,047	44,932	34,264	26,271	25,939	24,928	29,417	27,910	33,641
Caroline	20,816	33,163	35,335	28,820	20,156	20,058	16,984	22,230	21,074	27,702
Carroll	25,180	37,050	40,176	33,361	24,609	24,591	18,619	27,341	27,352	24,869
Cecil	23,355	39,845	41,424	36,627	22,504	22,457	18,943	24,728	22,612	26,780
Charles	25,845	34,316	37,647	30,407	24,359	24,056	23,654	29,823	26,047	27,604
Dorchester	23,860	32,064	34,800	28,332	23,306	23,188	22,025	25,104	24,667	26,550
Frederick	25,459	39,369	39,608	39,097	24,693	24,566	22,337	28,512	26,889	32,600
Garrett	21,323	31,638	32,055	29,917	20,636	20,433	23,281	24,171	22,657	29,246
Harford	26,076	37,740	40,221	35,698	25,355	25,304	22,932	28,830	25,189	27,320
Howard	27,095	43,140	47,056	38,272	26,241	26,120	23,093	30,891	28,495	31,213
Kent	23,145	37,748	38,208	37,245	22,063	22,075	21,354	22,663	21,484	-
Montgomery	33,286	50,827	54,660	46,657	31,607	31,351	29,034	34,652	34,101	46,028
Prince George's	28,525	40,273	42,766	36,613	27,918	27,707	22,972	32,741	34,796	34,018
Queen Anne's	25,373	36,924	40,376	33,904	24,760	24,765	23,594	26,735	18,090	26,900
St. Mary's	23,887	34,484	36,173	31,107	23,324	23,061	19,840	28,287	27,873	35,074
Somerset	20,485	28,099	29,342	25,146	20,006	20,057	20,032	21,092	17,720	19,238
Talbot	23,797	35,299	37,232	32,079	23,569	23,348	24,593	28,832	22,943	32,258
Washington	24,933	36,404	37,724	33,396	24,182	24,138	21,746	27,468	23,167	30,368
Wicomico	23,627	33,655	36,452	30,717	23,040	23,117	17,990	22,005	22,636	28,637
Worcester	24,494	36,894	38,581	33,761	24,367	24,305	21,801	26,684	25,184	22,898